

EXECUTIVE OFFICE OF THE PRESIDENT  
BUREAU OF THE BUDGET  
WASHINGTON 25, D. C.

July 25, 1957

CIRCULAR NO. A-34

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Instructions Relating to Apportionments and Reports on  
Budget Status

1. Purpose. This Circular promulgates the attached Instructions Relating to Apportionments and Reports on Budget Status, and revised Standard Forms connected with them, which replace Parts I through VI of Budget-Treasury Regulation No. 1. A separate Bureau of the Budget Circular relating to the object classification will be issued shortly to replace Part VII of the Regulation. The issuance of separate instructions by the Bureau of the Budget to replace Budget-Treasury Regulation No. 1 has the concurrence of the Secretary of the Treasury.

2. Principal changes. Instructions follow the same general outline as the present Regulation No. 1, but have been revised in the interests of simplicity, full disclosure, consistency with budget schedules, and improvement in the usefulness of required data. Major changes are as follows:

General: Provision is made for more flexibility through the use of alternatives at various points. A final (amended) June 30 report is required in cases where balances certified under Section 1311 of the Supplemental Appropriation Act, 1955, differ from those reported on the original June 30 report, and where net disbursements as finally determined for published reports differ from those reported on the original June 30 report. The need for submitting reapportionment requests due to changes in the opening balances is reduced. A broader provision is made for the submission of substitute forms, when approved by the Bureau of the Budget.

Part I: Instructions are made more specific with respect to systems of administrative control and the information required in reporting violations of the Antideficiency Act.

Part II: The concept of obligations is restated in recognition of requirements in Section 1311 of the Supplemental Appropriation Act, 1955. The concept of accrued expenditures is redefined to exclude advances. Definitions are added for several terms not previously listed, and other definitions and explanations are amplified.

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Part III: Standard Forms 131, 131A, 132, and 132A are consolidated into a single Form 132. Recoveries of prior obligations, when material, are treated as a source of availability. The form is rearranged to follow more closely the arrangement and terminology used in the budget. Reimbursements are to be apportioned on the basis which represents obligational availability to the account, including orders received if they represent valid obligations of the ordering agency. In the case of allocations, the parent account and allocation accounts are apportioned together, so that obligations will be chargeable to apportionments when incurred by the receiving agency, rather than at the time it receives the transfer of funds.

Part IV: The reporting form and requirements are changed to match the changes described above for apportionments. Expired accounts are merged in a single column of the report form instead of being spread in separate columns. Net disbursements, rather than gross expenditures, are reported, and obligated balances are accordingly stated on a net basis. Transactions of the unexpired account since the last report are shown separately, in addition to showing the usual cumulative figures for the year to date. A new supplementary supporting schedule on applied costs and accrued expenditures is to be submitted where cost data are available in the accounts.

Part V: Standard Forms 141 and 142 are combined in a single form. Provision is made for apportioning and reporting "feeder" accounts with the revolving funds to which they are related. The lines on Forms 142 and 143 are rearranged to follow more closely budget terminology and presentation. Information on net disbursements is added.

Part VI: Provision is made specifically for apportioning and reporting foreign currency funds. Other instructions are clarified and brought up to date in the light of recent accounting changes.

3. Effective date. This Circular will be effective with respect to apportionments and reports for the fiscal year 1958, except that (a) final reports for fiscal year 1957 will be submitted in accordance with the conditions set forth in Sections 41D and 53D of the instructions; and (b) the present stock of Standard Forms may be used for the final report for fiscal year 1957 and for transactions for fiscal year 1958, provided that for 1958 the forms are adapted to follow the concepts set forth in this Circular.

4. Exceptions. Exceptions previously made to the requirements of Budget-Treasury Regulation No. 1 will continue to apply to the requirements of this Circular unless revoked or rescinded.

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5. Additional copies. Additional copies of the attached instructions may be obtained by submitting requisitions directly to the Government Printing Office, which will consolidate all such requisitions received by August 12, 1957. Agencies requiring a limited number of additional copies may obtain up to 15 copies per agency from the Publications Unit, Bureau of the Budget (Room 43, code 146, extension 616).

By direction of the President:

PERCIVAL F. BRUNDAGE  
Director

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